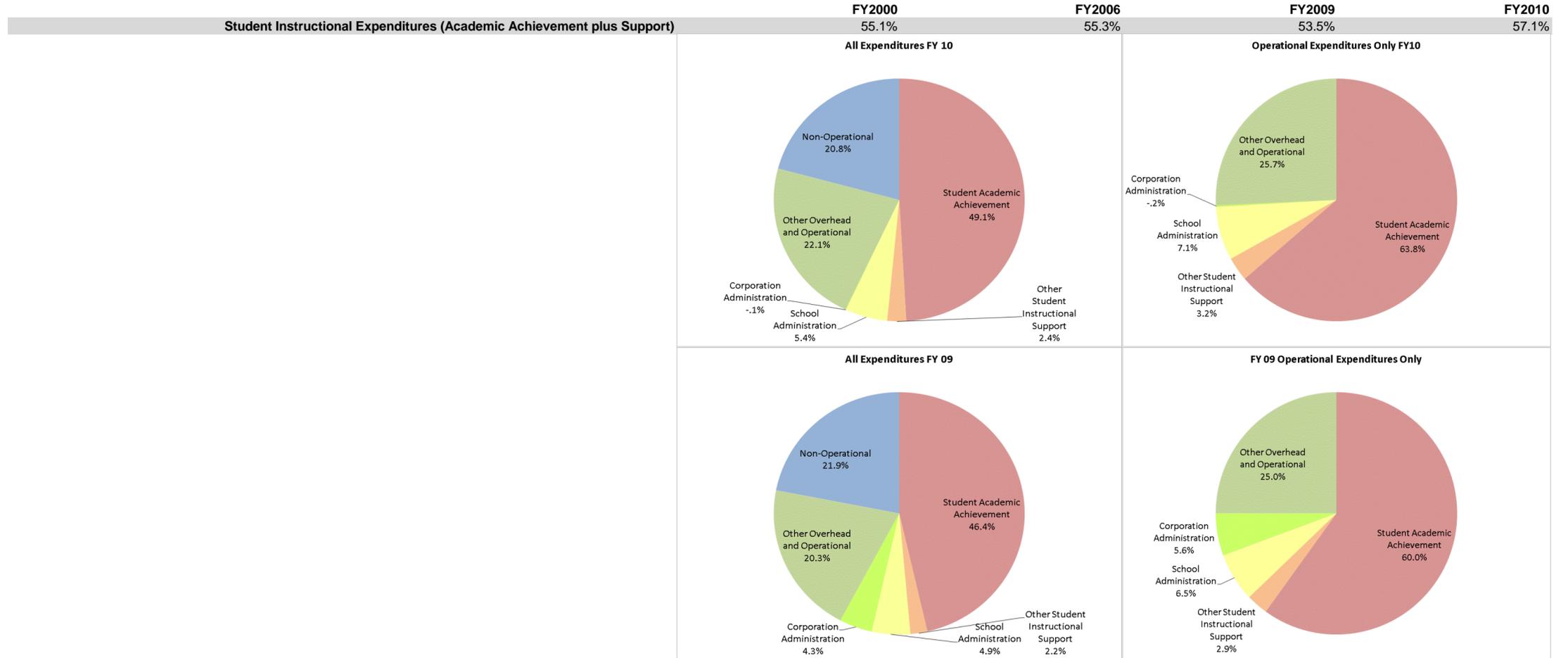


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Delphi Community School Corp (755)**

**Delphi Community School Corp (755)**

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$6,734,602	48.3%	\$7,905,080	49.0%	\$8,403,412	46.4%	\$8,864,009	49.2%
Student Instructional Support	\$940,989	6.8%	\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,423,024	7.9%
Overhead and Operational	\$2,900,942	20.8%	\$3,205,591	19.9%	\$4,444,853	24.5%	\$3,975,456	22.1%
Nonoperational	\$3,356,919	24.1%	\$4,010,395	24.9%	\$3,976,161	21.9%	\$3,760,477	20.9%
<b>Grand Total</b>	<b>\$13,933,453</b>		<b>\$16,138,006</b>		<b>\$18,116,474</b>		<b>\$18,022,965</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$460,535	\$462,812			0%
	11100 Regular Programs; Elementary	\$2,013,735	\$2,277,952	\$2,105,784	\$2,503,466	24%	10%	19%
	11200 Regular Programs; Middle/Junior High	\$986,503	\$931,442	\$1,198,445	\$1,277,791	30%	37%	7%
	11300 Regular Programs; High School	\$1,167,313	\$1,263,448	\$1,666,599	\$1,834,872	57%	45%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$9,600	\$25,038	\$43,984	\$853	-91%	-97%	-98%
	11420 Vocational Education; Agriculture B	\$112,466	\$134,475	\$424,639	\$525,567	367%	291%	24%
	11450 Vocational Education; Consumer and Homemaking	\$38,393	\$34,413	\$117,864	\$129,817	238%	277%	10%
	11490 Vocational Education; Industrial Education B	\$50,024	\$61,015	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$8,778	\$23,221	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$17,169	\$13,287	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$11,746	\$57,542			390%
	12350 Physical Impairment; Homebound	\$1,113	\$420	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$2,000	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$74,591	\$35,152	\$129,050	\$79,372	6%	126%	-38%
	12810 Special Education Preschool	\$19,312	\$41,200	\$76,044	\$0	-100%	-100%	-100%
	12900 Other Special Programs	\$589	\$0	\$0	\$0	-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$7,240	\$8,231	\$8,351	\$7,004	-3%	-15%	-16%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$8,933	\$4,853			-46%
	14300 Summer School Programs; High School	\$122,126	\$34,138	\$26,845	\$30,211	-75%	-12%	13%
	16100 Remediation Testing	\$39,649	\$16,635	\$0	\$22,003	-45%	32%	
	16200 Preventive Remediation	\$3,423	\$0	\$34,149	\$0	-100%		-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$6,332	\$27,534			335%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$42,569	\$54,929	\$51,437	\$27,060	-36%	-51%	-47%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$3,291	\$7,424	\$6,082	\$2,926	-11%	-61%	-52%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$873,021	\$882,378	\$816,997		-6%	-7%
	17900 Payments to Other Governmental Units Within State; Other	\$268,500	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$10	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$41,891	\$36,733	\$20,810	\$25,100	-40%	-32%	21%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,412	\$15,076	\$12,938	\$3,400	-75%	-77%	-74%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,882	\$81,211	\$200,986		> 500%	147%
	22220 Library/Media Services; School Library	\$205,721	\$212,358	\$292,939	\$289,180	41%	36%	-1%
	22230 Library/Media Services; Audiovisual	\$1,074	\$320	\$203	\$159	-85%	-50%	-22%
	22290 Library/Media Services; Other Educational Media Services	\$13,105	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$131,443	\$114,096	\$197,511	\$307,883	134%	170%	56%
	22360 Instruction, Related Technology; Network Support	\$0	\$63,031	\$52,787	\$56,493		-10%	7%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$9,923	\$9,990			1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$152,417	\$190,287	\$475,890	\$160,138	5%	-16%	-66%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$53	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$213	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$246,882	\$270,753	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,794,605</b>	<b>\$6,742,978</b>	<b>\$8,403,412</b>	<b>\$8,864,009</b>	<b>53%</b>	<b>31%</b>	<b>5%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,116	\$1,588	\$1,650	\$1,800	61%	13%	9%
	21220 Guidance Services; Counseling Services	\$195,863	\$206,078	\$293,908	\$330,530	69%	60%	12%
	21240 Guidance Services; Information Services	\$0	\$2,192	\$0	\$0		-100%	
	21320 Health Services; Medical Services	\$0	\$0	\$0	\$224			
	21340 Health Services; Nurse Services	\$66,815	\$78,367	\$101,051	\$107,875	61%	38%	7%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,167	\$0	\$0		-100%	
	24100 Office of The Principal	\$527,887	\$545,268	\$895,439	\$982,595	86%	80%	10%
<b>Student Instructional Support Total</b>		<b>\$791,680</b>	<b>\$834,659</b>	<b>\$1,292,048</b>	<b>\$1,423,024</b>	<b>80%</b>	<b>70%</b>	<b>10%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$13,476	\$20,233	\$22,354	\$20,405	51%	1%	-9%
	23150 Board of Education; Legal Services	\$5,431	\$5,000	\$5,000	\$13,092	141%	162%	162%
	23160 Board of Education; Promotion Expenses	\$758	\$1,717	\$3,903	\$2,155	184%	26%	-45%
	23190 Board of Education; Other Governing Body Services	\$11,507	\$15,528	\$10,071	\$9,194	-20%	-41%	-9%
	23210 Executive Administration; Office of The Superintendent	\$114,092	\$121,209	\$616,963	-\$259,623	-328%	-314%	-142%
	23290 Executive Administration; Other Executive Administration Services	\$6,473	\$4,685	\$5,474	\$13,882	114%	196%	154%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,483	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$1,994	\$1,397	\$720	\$854	-57%	-39%	19%
	25160 Fiscal Services; Financial Accounting	\$2,399	\$23,481	\$35,872	\$45,036	> 500%	92%	26%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$27,131	\$770	\$0	\$6,698	-75%	> 500%	
	25192 Other Fiscal Services; Petty Cash	\$425	\$350	\$0	\$0	-100%	-100%	
	25199 Other Fiscal Services; Other	\$12,738	\$29,745	\$115	\$1,040	-92%	-97%	> 500%
	25300 Printing, Publishing, and Duplicating Services	\$17,336	\$23,941	\$30,602	\$35,610	105%	49%	16%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$11,717	\$4,763			-59%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$31,518	\$75,831			141%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$0	\$16,633			
	25910 Judgments	\$0	\$3,206	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$843,541	\$1,067,570	\$1,458,619	\$1,436,396	70%	35%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$294	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$67,520	\$29,985	\$132,476	\$121,790	80%	306%	-8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$940	\$1,361	\$0	\$0			
	26499 2007 Account Code - Other	\$9,346	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,552	\$432	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$47,641	\$102,688	\$70,434	\$73,142	54%	-29%	4%
	27010 Student Transportation; Service Area Direction	\$166,782	\$200,757	\$257,271	\$327,978	97%	63%	27%
	27100 Student Transportation; Vehicle Operation	\$346,959	\$389,857	\$487,718	\$488,481	41%	25%	0%
	27200 Student Transportation; Monitoring Services	\$18,588	\$12,388	\$35,445	\$33,260	79%	168%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$128,572	\$164,508	\$320,532	\$323,683	152%	97%	1%
	27400 Student Transportation; Purchase of School Buses	\$304,025	\$149,896	\$140,418	\$361,185	19%	141%	157%
	27500 Student Transportation; Insurance on Buses	\$14,000	\$37,618	\$27,701	\$31,923	128%	-15%	15%
	27700 Student Transportation; Contracted Transportation Services	\$7,593	\$11,429	\$6,664	\$16,732	120%	46%	151%
	27900 Student Transportation; Other Student Transportation Services	\$16,752	\$12,994	\$19,719	\$27,871	66%	114%	41%
	27910 Student Transportation; Bus Driver Training	\$1,981	\$3,745	\$3,927	\$3,182	61%	-15%	-19%
	31100 Food Services Operations; Service Area Direction	\$20,995	\$23,503	\$30,729	\$46,604	122%	98%	52%
	31200 Food Services Operations; Food Preparation and Dispensing	\$169,148	\$186,674	\$274,331	\$265,224	57%	42%	-3%
	31400 Food Services Operations; Food Purchases	\$200,628	\$203,782	\$311,670	\$333,217	66%	64%	7%
	31900 Other Food Services	\$46,122	\$23,096	\$92,892	\$99,218	115%	330%	7%
<b>Overhead and Operational Total</b>		<b>\$2,633,217</b>	<b>\$2,873,544</b>	<b>\$4,444,853</b>	<b>\$3,975,456</b>	<b>51%</b>	<b>38%</b>	<b>-11%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$691	\$1,344	\$1,552	\$2,501	262%	86%	61%
	33400 Athletic Coaches	\$198,722	\$147,615	\$205,535	\$231,138	16%	57%	12%
	33940 Child Care Services	\$0	\$0	\$6,075	\$11,319			86%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$231,895	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$127,768	\$162,995	\$111,967	\$432,945	239%	166%	287%
	45100 Building Acquisition, Construction and Improvements	\$325,532	\$1,162,139	\$145,452	\$814,344	150%	-30%	460%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$342,448	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,100	\$52,939	\$43,359		> 500%	-18%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,365	\$11,024	\$10,117	\$4,318	-1%	-61%	-57%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$36,630	\$59,381			62%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$102,462	\$424,668	\$580,641	\$512,690	400%	21%	-12%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$630,000	\$325,728	\$205,822		-67%	-37%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$70,000	\$80,000	\$85,000		21%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$161,530	\$0	\$0		-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$54,086	\$18,535	\$68,086	\$40,800	-25%	120%	-40%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$116,450	\$107,731	\$104,331		-10%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,839,459	\$943,354	\$1,417,601	\$928,500	-50%	-2%	-35%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$110,870	\$113,621	\$46,078	\$59,320	-46%	-48%	29%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$441,145	\$220,375			-50%
	54100 Veterans' Memorial Fund; Principal	\$13,845	\$7,659	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$43,512	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$8,000	\$0			-100%
	60700 Nonprogramed Charges; Scholarships	\$154,412	\$3,678	\$98,990	\$4,335	-97%	18%	-96%
<b>Nonoperational Total</b>		<b>\$3,318,170</b>	<b>\$3,975,712</b>	<b>\$3,976,161</b>	<b>\$3,760,477</b>	<b>13%</b>	<b>-5%</b>	<b>-5%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$74,871	\$59,208	\$0	\$0			
	26492 2007 Account Code - Social Security	\$522,876	\$539,129	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$30,969	\$50,680	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$767,009	\$955,079	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$55	\$6,817	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$100,200	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,395,780</b>	<b>\$1,711,113</b>	<b>\$0</b>	<b>\$0</b>			